

Q. When are real property tax bills mailed and payments due?

A. Tax bills are mailed four times a year. The quarterly tax payments are due on the following dates: August 1st; November 1st; February 1st; May 1st.

The bills are sent thirty (30) days prior to these due dates. Payments are due thirty days from the date the tax bill is issued.

Q. Where should I mail my real estate tax payment?

A. Please mail payment to:

Town of Brookline
P.O. Box 9106
Brookline, MA 02446

Or

Town of Brookline
333 Washington Street
Brookline, MA 02445

Please make checks payable to: Town of Brookline. For proper crediting, write the block and lot, or account numbers on the check and enclose the top portion of your tax bill. To obtain a receipt, enclose a self-addressed stamped envelope and both portions of the bill with the

payment.

Q. What should I do in the event I do not receive my bill?

A. You can request a Duplicate Tax Bill by calling the Treasurer's office at (617) 730-2020.

New Owner?

If you are a new property owner and have not received your tax bill from the previous owner, you can request a duplicate tax bill as described above.

New Tax bill Mailing Address?

If you have a new address and want your bill mailed there permanently, contact the Assessor's office at (617) 730-2060.

Q. What happens if I do not pay my tax bill?

A. Tax payments must be received on or before the due date to avoid interest charges. If payment is not made within 30 days of the original date of mailing, the account will begin to accrue interest at the rate of 14% per annum, computed from the date the bill was due.

Personal Property: A demand notice will be sent and a demand fee of \$5.00 is charged against the account. If the account remains outstanding 14 days after the issuance of the demand notice, a warrant notice is sent. The warrant fee is \$9.00.

If the Personal Property account remains delinquent after warrants are due, the Town Counsel and Selectmen's offices are notified.

Real Estate: A demand notice will be sent and a demand fee of \$5.00 is charged against the account. If the account remains outstanding 14 days after the issuance of the demand notice, a notice of Delinquency is issued, and, due in 30 days. If the Delinquency notice is not paid, a Notice of Advertisement is issued and is due within 14 days. If that notice remains unpaid, the delinquent property is advertised in the local newspaper (TAB) for the purpose of placing a LIEN on the property. If the account still remains unpaid 14 days after advertisement, a tax lien (a legal claim placed on property for debt) is placed on the property and is recorded with the Norfolk County Registry of Deeds. In addition, the property is placed in the tax title system. A tax lien is the first step in the foreclosure process. All taxes, costs and interest must be paid to prevent foreclosure.

Q. What if there is a mortgage on my property?

A. The taxpayer, upon securing the tax bill should forward it to his/her mortgage company (if an escrow for taxes has been set up) to ensure timely payment.

Q. Why should I pay interest on a late payment when I never received my tax bill?

A. Under state law, failure to receive a bill does not affect the validity of the tax or any interest or fines incurred due to late payment(s).

It is the responsibility of the taxpayer to secure his/her tax bill when one is not received. You can request a Duplicate Tax Bill by calling the Treasurer's office at (617) 730-2020. Actual duplicate tax bills are sent via regular mail only or may be picked up in person at the Treasurer's Office. The Treasurer's Office will mail you a duplicate bill on request. However, the request must be received early enough to allow sufficient time to avoid late charges.

Q. Who is responsible for the taxes if a property is sold after January 1?

A. Although the tax bill will bear the name of the assessed owner as of January 1, the new owner is responsible for all taxes once the sale of the property is finalized. The amount of tax owed by the old owner is determined at the time of closing and is typically deducted from the selling price. Once this deduction is made, the new owner must pay all bills, as they become due in order to avoid collection actions, including foreclosure. The lawyers assisting each party should already have investigated any outstanding taxes and obtained a Municipal Lien Certificate. Once the agreement is made, the new owner is obligated to pay any outstanding taxes due on the property.

Q. What should I do if I recently sold my property, but I am still receiving a tax bill?

A. If you receive a bill, please forward it to the new owner immediately as it is his/her responsibility to make payment.

Q. What happens if the check I mail 'bounces'?

A. If your check is returned due to insufficient funds, absence of signature, or technical error, the account will have the same status as an 'unpaid' account. It is policy to redeposit checks once (if applicable). Also, you should receive notice from your bank of the bad check and your bank statement will reflect that the check has not been cashed.

As provided by law, a penalty charge of \$25.00 or 1% of the amount of the check (whichever is greater) will be assessed to your tax account for each bad check received, in addition to any other fees and interest applicable. You should, therefore, mail or submit in person a replacement certified or registered check.

Q. What happens when a tax bill is paid, but you receive a demand notice for tax not paid, or, you find out that you overpaid?

A. If you or your mortgage company have paid the tax bill and for some reason you receive a demand notice for non-payment of tax due, you must provide proof of payment.

Proof of Payment

The Collecting Division proof of payment policy is based on guidelines issued by independent auditors. Any request for an adjustment in payment, such as a transfer of funds or a refund, must meet the following requirements:

Request must be in writing.

Photocopies of the front and back of the canceled check(s)

If one check was issued to pay more than one account, (as many banks and mortgage companies usually do) in addition to the photocopy of the front and back of the canceled check(s) used to pay the account, you must provide a list of all the block and lot, or account numbers, showing payment amounts, which said check was to pay.

For payments made by money order, a photocopy of the original money order, (cashed by bank) not the "non-negotiable consumer's copy:" is required.

On receipt of the written request and submission of complete documentation, our research staff examines the information verifying such with our records.

If you require additional assistance, please contact the Treasurer's Office at (617) 730-2020 between 8:00 a.m. and 5:00 p.m., Monday through Thursday, and, 8:00 a.m. to 12:30 p.m., Friday.

Q. How do I get a municipal lien certificate? How much will it cost and how long does it take?
A. If you wish to obtain a Municipal Lien Certificate, the following are required:

Block and Lot, or Account number, and the property address with unit number, (if applicable).

Self-addressed stamped envelope if you wish the municipal lien certificate mailed to you

Acceptable forms of payment: attorney's check, certified or registered check, and cash (if in person)

Allow ten (10) business days for processing from date of receipt

Cost for Municipal Lien Certificates: \$65.00 per parcel

Mail to:

Collector of Taxes, Town of Brookline
333 Washington Street
Brookline, Ma 02445

Q. What is motor vehicle excise?

A. Chapter 60A of Mass. General laws imposes an excise on the privilege of registering a motor vehicle or a trailer in the commonwealth of Massachusetts. The excise is levied annually on lieu of a tangible personal property tax.

The excise is levied by the city or town, where the vehicle is principally garaged and the revenues become part of the local community treasury.

The Registry of Motor Vehicles prepares data for excise bills according to the information on the motor vehicle registration and sends it to city or town assessors. Cities and towns then prepare bills based on excise data sent by the Registry in conformity with Registry requirements.

Q. Who collects the motor vehicle excise?

A. Local tax collectors are responsible for collecting the motor vehicle and trailer excise. Generally, tax collectors and deputy tax collectors do not accept partial payment of an Excise bill. Taxpayers should be prepared to pay the full amount due. There are no special considerations for financial hardship.

Q. When is payment due?

A. Payment of the motor vehicle excise is due within 30 days from the date the excise bill is issued (not mailed, as is popularly believed).

NOTE: A person who does not receive a bill is still liable for the excise plus any interest charges accrued. Therefore, it is important to keep the Registry, the Town of Brookline Assessor's Office, and the post office informed of a current name and address so that excise bills can be delivered promptly. All owners of motor vehicles must pay an excise tax; therefore, it is the responsibility of the owner to contact the Treasurer's office if you have not received a bill.

Make checks payable to: Town of Brookline, and mail to:

Town of Brookline
P.O. Box 470568
Brookline, MA 02447-0568

For inquiries please call (800) 491-9788

Q. What happens if my payment is late?

A. If an excise is not paid within 30 days from the issue date, the Tax Collector will send a demand, with a fee for \$5.00. In addition, interest will accrue on the overdue bill at an annual rate of 12 percent from the day after the due date. If the demand is not answered within 14 days, the Collector may issue a warrant to the Deputy Tax Collector or an appointed agent, which carries another \$5.00 fee. The Deputy Tax Collector (or agent) issues a warrant notice at a cost of \$9.00. If there is still no response, a final warrant, a service of warrant, will be delivered or exhibited to the taxpayer at his/her residence or workplace, at a fee of \$14.00.

Q. How does non-payment of motor vehicle excise affect license and registration?

A. If the service warrant demanding final payment is ignored, the collector may then notify the Registrar of Motor Vehicles of such non-payment, including all accrued interest and penalty fees. The Registrar may then mark the individual's registration preventing the renewal of the motor vehicle registration and the owner's driver's license until such time as the Registrar is notified that full and final payment has been made to the city or town. This payment shall include a \$20.00 release fee, (per marked bill) as final settlement of the delinquent excise. Once the bill has been paid, the municipality will give the motorist a release so he or she can return to the Registry to reregister his/her vehicle. Although the local tax collectors do notify the Registrar that the matter is resolved, it is strongly advised to retain the certified receipt of payment for presentation to the Registry of Motor Vehicles. Cities and towns relay computerized notification that excise bills have been paid only periodically to the Registry.